

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

This document relates to case no: 18-CV-09841

MASTER DOCKET

18-md-2865 (LAK)

**DECLARATION OF NEIL JOHN OXFORD IN SUPPORT OF PLAINTIFF  
SKATTEFORVALTNINGEN'S MOTION TO SUBSTITUTE**

I, Neil John Oxford, declare as follows:

1. I am a Partner at the firm Hughes Hubbard & Reed LLP, attorneys for Plaintiff Skatteforvaltningen (“SKAT”) and submit this Declaration in support of SKAT’s Motion to Substitute Elaina M. Crema (“Ms. Crema”), as Personal Representative for the Estate of Robert V. Crema (the “Crema Estate”), for the deceased Defendant Robert Crema (“Crema”). I have personal knowledge of the matter stated in this Declaration.

2. On February 24, 2023, I received (1) a copy of the Notice to Creditors filed with the Lee County Circuit Court, Probate Division, providing notice of the administration of the Crema Estate and identifying Ms. Crema as Personal Representative for the Crema Estate; and (2) a certified copy of the Letters of Administration issued by the Lee County Circuit Court, Probate Division, qualifying Ms. Crema as Personal Representative of the Crema Estate. A true and correct copy of the Notice to Creditors that I received is attached hereto as Exhibit A. A true and correct copy of the Letters of Administration that I received is attached hereto as Exhibit B.

3. On March 13-14, 2023, I corresponded with Ms. Crema's counsel, who advised that Ms. Crema does not oppose SKAT's Motion to Substitute.

I, NEIL JOHN OXFORD hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York  
April 11, 2023

*/s/ Neil John Oxford*  
Neil John Oxford